

	<b>INDIANA DEPARTMENT OF CHILD SERVICES TITLE IV-D POLICY MANUAL</b>	
	<b>Chapter 18: Confidentiality and Security</b>	<b>Effective Date: 10/31/2022</b>
	<b>Section 11: Office Inspections</b>	<b>Version: 1.1 Revision Date: 10/31/2022</b>

**BACKGROUND**

A requirement by the Internal Revenue Service (IRS) for the safeguarding of Federal Tax Information (FTI) is internal inspections by the recipient agency.<sup>1</sup> The purpose of the internal inspections is to ensure and certify that the security and privacy policies established by the Child Support Bureau (CSB) to protect FTI are functioning, maintained, and enforced.<sup>2</sup>

**POLICY**

Every two (2) years the DCS-IT Security Team (Security Team) conducts an internal security inspection of each Title IV-D Prosecutor’s Office and Clerk of Courts office.<sup>3</sup> Additionally, the Security Team conducts internal security inspections of CSB and the Indiana State Central Collection Unit (INSCCU) every 18 months.<sup>4</sup>

**REFERENCES**

- [IRS Publication 1075](#): Tax Information Security Guidelines for Federal, State and Local Agencies: Safeguards for Protecting Federal Tax Returns and Return Information

**PROCEDURE**

Prior to the office inspection the Security Team will contact each respective office to coordinate a time and date for the inspection. The Security Team Inspector uses the Internal Security Inspection Checklist to guide the inspection and is required to review the following topics during its office inspection of the respective office:

1. Recordkeeping

Each office shall maintain an FTI log, to include receipt and disposal of FTI, returns, or return information.<sup>5</sup> This includes any medium containing FTI, such as computer tapes, cartridges, CDs, or data received electronically.<sup>6</sup>

2. Secure Storage

<sup>1</sup> Publication 1075, Section 2.D.3

<sup>2</sup> Publication 1075, Section 2.D.3

<sup>3</sup> Publication 1075, Section 2.D.3

<sup>4</sup> Publication 1075, Section 2.D.3

<sup>5</sup> Publication 1075, Section 2.D.4

<sup>6</sup> Publication 1075, Section 2.D.4

FTI and Personally Identifiable Information (PII) must be stored in a secured location, safe from unauthorized access.<sup>7</sup>

### 3. Limited Access

Access to FTI and PII (including electronic media) must be limited to only those employees who are authorized access by law or regulation and whose official duties require such access.<sup>8</sup> The physical and systemic barriers to unauthorized access must be reviewed and reported.<sup>9</sup>

### 4. Disposal

Upon completion of use, offices should ensure that FTI is destroyed pursuant to Publication 1075 requirements.<sup>10</sup> All other PII shall be destroyed by burning, pulping, shredding, or similar means that ensures the information cannot be recovered.<sup>11</sup>

### 5. Computer Security

Each office will be reviewed as to the adequacy of its computer security provisions to provide reasonable assurance that safeguard measures are in place to restrict access to FTI and PII.<sup>12</sup>

If the office inspection report determines noncompliance, the Security Team will assist the respective office in developing and implementing a local correcting action plan (CAP). If the proposed CAP is unsatisfactory to the respective office, the Security Team may prescribe alternative action. All inspection reports are to be retained by both the Security Team and the respective office to which the inspection applies for a minimum of five (5) years.<sup>13</sup>

## **FORMS AND TOOLS**

N/A

## **FREQUENTLY ASKED QUESTIONS**

N/A

## **RELATED INFORMATION**

1. Chapter 18: Confidentiality and Security, Section 3: Accessing and Protecting Federal Tax Information (FTI)

## **REVISION HISTORY**

<sup>7</sup> Publication 1075, Section 2.D.5

<sup>8</sup> Publication 1075, Section 2.D.6

<sup>9</sup> Publication 1075, Section 2.D.6

<sup>10</sup> Publication 1075, Section 2.D.7 and Section 2.F

<sup>11</sup> Publication 1075, Section 2.F.3

<sup>12</sup> Publication 1075, Section 2.D.8

<sup>13</sup> Publication 1075, Section 2.D.3

<b>Version</b>	<b>Date</b>	<b>Description of Revision</b>
Version 1	05/09/2019	Final approved version
Version 1.1	10/31/2022	Updated hyperlinks and renumbered; Reviewed for accuracy pursuant to IRS Publication 1075